

AGENDA ITEM 4
AUDIT RESOLUTION STATUS
TRACKING REPORT – PUBLIC AGENCY AUDITS
(CURRENT YEAR REPORTS WITH CURRENT YEAR UPDATES)
AS OF JUNE 30, 2005

Name of Agency (Report Issue Date)	Description of Finding	Status
Alameda Co. Fire Dept. (8/13/04) Employer Code 1653	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Word processing differential pay 2. Payroll reporting error: <ul style="list-style-type: none"> • Special compensation 3. Eligible employee not enrolled into membership 4. Retired annuitant not reinstated 5. Unused sick leave balance reported incorrectly	1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer now in compliance. 3. IN PROGRESS. Employer compliance in progress. 4. COMPLETE. BNSD's policy is to not retroactively reinstate retirees. 5. IN PROGRESS. Employer compliance in progress.
Monterey County Schools, King City Joint Union ES District (8/17/04) Employer Code 0203-026	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Summer work • Additional hours 2. Payroll reporting errors: <ul style="list-style-type: none"> • Earning not reported when earned • Hourly pay code reported as monthly 	1. COMPLETE. Employer now in compliance. 2. IN PROGRESS. Employer compliance in progress.
City of Fort Bragg (9/17/04) Employer Code 0702	1. Compensation reported incorrectly <ul style="list-style-type: none"> • Uniform allowance 	1. COMPLETE. Employer now in compliance.

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Monterey County Schools, King City Joint Union HS District (9/20/04) Employer Code 0203-028	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Overtime • Summer work 2. Payrate reported incorrectly 3. Payroll reporting errors: <ul style="list-style-type: none"> • Earnings not reported when earned • Retroactive salary adjustment 	1. COMPLETE. Employer now in compliance. 2. IN PROGRESS. Employer compliance in progress. 3. IN PROGRESS. Employer compliance in progress.
City of Glendale (9/22/04) Employer Code 0071	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Deferred compensation • Sleep time 2. Eligible employee not enrolled into membership: <ul style="list-style-type: none"> • Temporary/part-time employees 3. Retired annuitant not reinstated	1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer now in compliance. 3. COMPLETE. Employer now in compliance.

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City of Oxnard (11/24/04) Employer Code 0315	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Uniform allowance Holiday pay Employer Paid Member Contributions Canine pay Salary schedules 2. Payroll reporting errors: <ul style="list-style-type: none"> Pay rates Payroll information not reported timely 3. Eligible employee not enrolled into membership: <ul style="list-style-type: none"> Temporary employee not enrolled into membership Temporary employees incorrectly enrolled into membership 4. Eligible retired annuitant not reinstated into membership	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. COMPLETE. Employer now in compliance. 4. IN PROGRESS. Employer compliance in progress. 5. IN PROGRESS. Employer compliance in progress.
Los Angeles County Sanitation District #2 (12/14/04) Employer Code 0124	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Employer Paid Member Contributions Special compensation Overtime compensation for callback duty 2. Eligible employees not enrolled into membership <ul style="list-style-type: none"> Independent contractors 	1. COMPLETE. Employer now in compliance. 2. IN PROGRESS. Employer compliance in progress.

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San Diego County Law Library (12/17/04) Employer Code 0342	1. Payroll reporting error: <ul style="list-style-type: none"> Public salary information 	1. COMPLETE. Employer now in compliance.
City of Fountain Valley (12/30/04) Employer Code 0097	1. Compensation reported incorrectly: <ul style="list-style-type: none"> Uniforms Floating holiday pay Payrates 2. Retired annuitant not reinstated: <ul style="list-style-type: none"> Independent contractor 3. Unused sick leave balance reported incorrectly	1. COMPLETE. Employer now in compliance. 2. COMPLETE. BNSD's policy is to not retroactively reinstate retirees. 3. COMPLETE. Employer now in compliance.

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Placer County (12/30/04) Employer Code 0223	1. Payroll reporting errors: <ul style="list-style-type: none"> • Work schedule codes • Pay codes/pay rates 2. Compensation reported incorrectly: <ul style="list-style-type: none"> • Employer Paid Member Contributions • Special compensation 3. Employees not paid pursuant to public salary information	1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer now in compliance. 3. IN PROGRESS. Employer compliance in progress. 4. IN PROGRESS. Employer compliance in progress. 5. COMPLETE. BNSD's policy is to not retroactively reinstate retirees. 6. IN PROGRESS. Employer compliance in progress. 7. COMPLETE. Employer now in compliance.
City of Westminster (12/30/04) Employer Code 0586	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Longevity pay • Police continuous meritorious service pay • Education pay 2. Payroll reporting error: <ul style="list-style-type: none"> • Pay rates 3. Unused sick leave balances reported incorrectly	1. COMPLETE. Employer now in compliance. 2. COMPLETE. Employer now in compliance. 3. IN PROGRESS. Employer compliance in progress.

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Schools Excess Liability Fund (12/31/04) Employer Code 1585	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Employer Paid Member Contributions • Flexible benefit plan 2. Payroll reporting error: <ul style="list-style-type: none"> • Incorrect reporting 3. Employees not paid pursuant to public salary information 4. Payroll and contributions not reported for all service periods 5. Payroll and contributions not reported timely	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. COMPLETE. Employer now in compliance. 4. COMPLETE. Employer now in compliance. 5. COMPLETE. Employer now in compliance.
Cayucos – Morro Bay Cemetery District (1/31/05) Employer Code 1030	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Unpaid leave • Employer Paid Member Contributions 2. Payrate reported incorrectly 3. Employees not paid pursuant to public salary information	1. COMPLETE. Employer now in compliance. 2. IN PROGRESS. Employer compliance in progress. 3. COMPLETE. Employer now in compliance.

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Sacramento (1/31/05) Employer Code 1121	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Contribution code • Uniform allowance • Earnings • Payrate 2. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Temporary/Part-time employees • Independent contractor 3. Two retired annuitants not reinstated	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. COMPLETE. BNSD's policy is to not retroactively reinstate retirees.
Bell Gardens (2/25/05) Employer Code 0838	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniforms • Acting pay 2. Payrate reported incorrectly 3. Employees not reinstated timely: <ul style="list-style-type: none"> • Part-time/temporary employees 4. Industrial disability determination not made timely 5. Coverage group reported incorrectly	1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer now in compliance. 3. IN PROGRESS. Employer compliance in progress. 4. COMPLETE. Employer now in compliance. 5. COMPLETE. Employer now in compliance.

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Mid-Peninsula Water District (3/15/05) Employer Code 1739	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniform allowance • Certification pay 2. Contribution codes and Service Period Type reported incorrectly 3. Employer contributions not submitted timely	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. IN PROGRESS. Employer compliance in progress.
14 th District Agricultural Association (3/31/05) Employer Code 5014	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Earnings and Payrate 2. Payroll reporting errors: <ul style="list-style-type: none"> • Pay codes • Work schedule codes 3. Retired annuitants not reinstated: <ul style="list-style-type: none"> • Independent contractor 4. Member reported in incorrect classification	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. COMPLETE. BNSD's policy it to not reinstate retirees. 4. COMPLETE. Employer now in compliance.
Fresno Westside Mosquito Abatement District (3/31/05) Employer Code 0809	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniforms, laundry and maintenance provided 2. Unused sick leave balance reported incorrectly	1. COMPLETE. Employer now in compliance. 2. IN PROGRESS. Employer compliance in progress.
East Bay Dischargers Authority (3/31/05) Employer Code 1085	1. Payroll reporting error: <ul style="list-style-type: none"> • Payroll not reported timely 	1. COMPLETE. Employer now in compliance.

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City of Cotati (3/31/05) Employer Code 0799	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Employer paid deferred compensation 2. Payroll reporting error: <ul style="list-style-type: none"> • Adjustments not reported correctly 3. Unused sick leave balance reported incorrectly	1. COMPLETE. Employer now in compliance. 2. COMPLETE. Employer now in compliance. 3. IN PROGRESS. Employer compliance in progress.
Los Angeles to Pasadena Metro Blue Line (3/31/05) Employer Code 1784	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Bonus payments 2. Payroll reported incorrectly: <ul style="list-style-type: none"> • Earnings • Contribution codes • Payroll information 3. Employee incorrectly classified: <ul style="list-style-type: none"> • Independent contractor 	1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer now in compliance. 3. IN PROGRESS. Employer compliance in progress.
Reedley Cemetery District (4/4/05) Employer Code 0684	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniforms 	1. IN PROGRESS. Employer compliance in progress.

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29 th District Agricultural Association (4/15/05) Employer Code 5029	1. Payroll reporting error: <ul style="list-style-type: none"> • Work schedule codes 2. Compensation reported incorrectly: <ul style="list-style-type: none"> • Earnings and payrate 3. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Temporary/part-time employees 4. Employees incorrectly classified	1. COMPLETE. Employer now in compliance. 2. COMPLETE. Employer now in compliance. 3. IN PROGRESS. Employer compliance in progress. 4. COMPLETE. Employer now in compliance.
Town of Ross (4/15/05) Employer Code 0511	1. Compensation and payroll reported incorrectly: <ul style="list-style-type: none"> • Special compensation should have been reported as regular earnings • Payrate included items which were not reportable 2. Employee incorrectly classified	1. COMPLETE. Employer now in compliance. 2. IN PROGRESS. Employer compliance in progress.
City of Simi Valley (4/15/05) Employer Code 0824	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Standby pay and overtime pay 2. Payroll reporting errors: <ul style="list-style-type: none"> • Contributions not submitted timely 	1. COMPLETE. Employer now in compliance. 2. COMPLETE. Employer now in compliance.

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Crescent City Harbor District (4/15/05) Employer Code 0677	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniforms 2. Payroll reporting error: <ul style="list-style-type: none"> • Payroll information 3. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Optional employees 	1. COMPLETE. Employer now in compliance. 2. COMPLETE. Employer now in compliance. 3. IN PROGRESS. Employer compliance in progress.
33 rd District Agricultural Association (4/29/05) Employer Code 5033	1. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Temporary/part-time employees 	1. IN PROGRESS. Employer compliance in progress.
30 th District Agricultural Association (4/29/05) Employer Code 5030	1. Payroll reporting error: <ul style="list-style-type: none"> • Retroactive salary adjustment 	1. COMPLETE. Employer now in compliance.
California State Department-ABC (5/20/05) Employer Codes 5553/5756/5876	1. Payroll reporting error: <ul style="list-style-type: none"> • Pay differential 	1. IN PROGRESS. Employer compliance in progress.

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Port of Oakland (6/1/05) Employer Code 0828	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniforms 2. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Temporary/part-time employees • Temporary employees – temporary agency • Independent contractor 3. Retired annuitants not reinstated	1. COMPLETE. Employer now in compliance. 2. IN PROGRESS. Employer compliance in progress. 3. IN PROGRESS. Employer compliance in progress.
53 rd District Agricultural Association (Grand National Rodeo, Horse, and Stock Show) (6/1/05) Employer Code 5053	1. Payroll reporting error: <ul style="list-style-type: none"> • Bi-weekly paid employees 2. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Temporary/part-time employees 3. Employees incorrectly classified <ul style="list-style-type: none"> • Coverage codes 	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. IN PROGRESS. Employer compliance in progress.
Riverbank City Housing Authority (6/17/05) Employer Code 1672	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Time worked in excess of 40 hours per week 	1. IN PROGRESS. Employer compliance in progress.

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Carmel Valley Fire District (6/17/05) Employer Code 1679	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniform allowance • Holiday pay • Fair Labor Standard Act premium pay 2. Payroll reporting errors: <ul style="list-style-type: none"> • Earnings • Payrates and earnings • Retroactive payments • Work schedule codes • Coverage group codes • Payroll information 3. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Fire and miscellaneous employees due to a merger • Temporary/part-time employees 	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. IN PROGRESS. Employer compliance in progress.
City of Millbrae (6/17/05) Employer Code 0298	1. Payroll reporting error: <ul style="list-style-type: none"> • Service Period Type and Work Schedule Code 2. Contributions not submitted timely 3. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> • Temporary/part-time employees 	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. IN PROGRESS. Employer compliance in progress.

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McCloud Community Services District (6/30/05) Employer Code 0845	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniforms • Safety Award Performance pay • Special compensation not included in a labor policy agreement 2. Payroll reporting error: <ul style="list-style-type: none"> • Incorrect payrate and earnings 3. Payroll not submitted timely	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. 3. IN PROGRESS. Employer compliance in progress.